

4/29/2011



# ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending  
June 30, 2011

☐ BUDGET 53A-19-101

\_\_\_\_\_  
Date of Hearing

\_\_\_\_\_  
Date of Adoption

☒ ACTUAL 53A-3-404

\_\_\_\_\_  
Last Date Budget Amended by Board

## 8D Open Classroom School

Entity

Alan Kearsley

9/30/2011

Prepared by

Date

alan.kearsley@slcschools.org  
email address

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

\_\_\_\_\_  
Signature of Business Administrator:

\_\_\_\_\_  
Date

Return the **Budget** report (paper copy to Auditor, electronic to Von or Sean  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114
2. School Finance & Statistics  
Von Hortin Sean Thomas  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov) [sean.thomas@schools.utah.gov](mailto:sean.thomas@schools.utah.gov)

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
Von Hortin Sean Thomas  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov) [sean.thomas@schools.utah.gov](mailto:sean.thomas@schools.utah.gov)
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

\_\_\_\_\_  
Date Received @ USOE

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School</b>				
<b>10 GENERAL FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2010</b>		<b>Balances at June 30, 2011</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		
8120	Investments	207,834		399,975
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	-		
8133	Receivables - State	1,419		219
8134	Receivables - Federal	85,723		138,860
8135	Due from Other Funds	-		
8140	Inventories	-		
8150	Prepaid Expenditures	-		
8190	Other Assets	-		
<b>TOTAL ASSETS</b>		<b>294,976</b>		<b>539,054</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	9,154		3,279
9530	Accrued Liabilities	-		
9540	Accrued Salaries and Withholdings	-		
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	-		
9563	Deferred Revenues - State	15,739		
9564	Deferred Revenues - Federal	-		
9590	Other Liabilities	-		
<b>TOTAL LIABILITIES</b>		<b>24,893</b>		<b>3,279</b>
<b>9800 FUND BALANCES</b>				
9860	Nonspendable - Inventories & Prepaid Expenditures	-		
9876	Restricted - Transportation Levy	-		
9877	Restricted - Tort Liability Levy	-		
9878	Restricted - Reading Levy	-		
9879	Restricted - Other	-		
9880	Committed - Undistributed Reserve	-		
9881	Committed - Contracts & Encumbrances	-		
9882	Committed - Employee Obligations	-		
9889	Committed - Other	-		
9890	Assigned - Unrestricted Programs	-		
9899	Unassigned	270,083		535,775
<b>TOTAL FUND BALANCES</b>		<b>270,083</b>		<b>535,775</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>294,976</b>		<b>539,054</b>

\* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated


Date Filed


# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
---	-------------------	----------------------------	-------------------	-------------------------------

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	128,917	115,395	123,912	120,652
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	7,252	7,000	3,074	7,000
1700 Student Activities				
1900 Other Revenues From Local Sources	1,090	180	436	180
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	470	-		-
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>137,729</b>	<b>122,575</b>	<b>127,422</b>	<b>127,832</b>

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
<b>3000 REVENUES FROM STATE SOURCES</b>					
<b>Minimum School Programs</b>					
<b>Regular Basic Programs</b>					
3010	Regular School Program K-12	833,947	789,343	878,603	848,614
3015	Necessary Existent Small Schools				
3020	Professional Staff	72,553	77,318	77,318	77,318
3025	Administrative Costs				
<b>Restricted Basic Programs</b>					
3105	Special Education -- Add-On	80,603	92,700	92,700	92,700
3110	Special Education -- Self-Contained	2,577	33,429	33,429	33,429
3120	Extended Year Program -- Severely Disabled				
3125	Special Education -- State Programs				
3155	Career & Technology Ed -- Add-On				
3160	Career & Technology Ed-- Set-Aside				
3230	Class Size Reduction (State Funds)	78,474	90,547	97,794	90,547
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>		<b>1,068,154</b>	<b>1,083,337</b>	<b>1,179,844</b>	<b>1,142,608</b>
<b>Other Minimum School Programs</b>					
3330	Enhance for Accelerated Stud Prog (3211-Gifted & Talented)	1,186	1,193	1,194	1,193
3212	Advanced Placement				
3213	Concurrent Enrollment				
3336	At-Risk Enhancement (3215-At-Risk - Student Program)	2,888	3,038	3,038	9,600
3218	At-Risk -- Homeless and Minority	268	238	238	
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3636	English Language Learner Family Literacy Centers				
3641	(3640 - Extended Day Kindergarten)				
3762	Instructional Technology				
3270	Interventions for Student Success Block Grant	7,292	7,507	7,521	
3405	Social Security and Retirement	96,188	-		
3415	Pupil Transportation				
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	6,702	22,696	22,696	14,204
3521	Electronic High School and/or Public Education Online				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement	15,006	13,543	-	13,543
3522	Job Enhancement				
	Other State Sources MSP	541,874	743,768	743,771	651,792
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>		<b>1,739,558</b>	<b>1,875,320</b>	<b>1,958,302</b>	<b>1,832,940</b>
Less Basic Local Levy					
<b>TOTAL STATE SUPPORT AMOUNT</b>		<b>1,739,558</b>	<b>1,875,320</b>	<b>1,958,302</b>	<b>1,832,940</b>
<b>Other State Sources</b>					
3700	Other Revenues From State Sources (Non-MSP)	1,037	1,041	1,041	1,041
3710	Driver Education (State Driver Training Tax)				
3810	Library Books & Electronic Resources		281	413	281
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	105,596	137,779	137,786	137,779
3900	Revenues From Other State Agencies	254	219	219	219
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>1,846,445</b>	<b>2,014,640</b>	<b>2,097,761</b>	<b>1,972,260</b>

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 10 GENERAL FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State				
4520 Programs for the Disabled (IDEA)	42,998	53,073	53,073	53,560
4530 Career & Technology Education				
46XX ARRA Programs	104,850	103,347	103,347	
4600 Other Restricted Federal Through State				
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)	87,991	39,688	43,805	39,688
4810 Federal Forest Service (in Lieu of Tax)				
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>235,839</b>	<b>196,108</b>	<b>200,225</b>	<b>93,248</b>
<b>TOTAL REVENUES, 10 GENERAL FUND</b>	<b>2,220,013</b>	<b>2,333,323</b>	<b>2,425,408</b>	<b>2,193,340</b>

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
---	-------------------	----------------------------	-------------------	-------------------------------

## EXPENDITURES

<b>1000 INSTRUCTION</b>				
131 Salaries - Teachers	987,258	1,120,770	1,055,937	1,071,587
132 Salaries - Substitute Teachers	22,151	15,504	13,800	15,895
161 Salaries - Teacher Aides and Paraprofessionals	90,603	83,800	92,766	83,800
100 Salaries - All Other				
Total Salaries (100)	<b>1,100,012</b>	<b>1,220,074</b>	<b>1,162,503</b>	<b>1,171,282</b>
210 Retirement	164,910	219,465	195,875	220,151
220 Social Security	79,890	93,336	84,799	89,604
240 Insurance (Health/Dental/Life)	90,538	102,323	100,703	102,044
200 Other Benefits	10,768	9,463	4,047	9,587
Total Benefits (200)	<b>346,106</b>	<b>424,587</b>	<b>385,424</b>	<b>421,386</b>
300 Purchased Professional and Technical Services	24,594	38,440	40,089	21,360
400 Purchased Property Services	165	100	-	100
500 Other Purchased Services	3,415	8,000	4,808	8,000
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	<b>3,415</b>	<b>8,000</b>	<b>4,808</b>	<b>8,000</b>
600 Supplies	54,460	91,425	75,138	70,665
641 Textbooks	6,702	4,000	2,588	
Total Supplies (600)	<b>61,162</b>	<b>95,425</b>	<b>77,726</b>	<b>70,665</b>
700 Property (Instructional Equipment)	69,919	69,940	18,362	69,940
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL INSTRUCTION (1000)</b>	<b>1,605,373</b>	<b>1,856,566</b>	<b>1,688,912</b>	<b>1,762,733</b>
<b>2000 SUPPORT SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS</b>				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	26,119	26,888	26,888	26,888
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical				
100 Salaries - All Other				
Total Salaries (100)	<b>26,119</b>	<b>26,888</b>	<b>26,888</b>	<b>26,888</b>
210 Retirement	4,106	4,926	4,792	5,071
220 Social Security	1,998	2,057	2,057	2,057
240 Insurance (Health/Dental/Life)	1,126	1,290	1,264	1,290
200 Other Benefits	75	228	78	228
Total Benefits (200)	<b>7,305</b>	<b>8,501</b>	<b>8,191</b>	<b>8,646</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL STUDENTS (2100)</b>	<b>33,424</b>	<b>35,389</b>	<b>35,079</b>	<b>35,534</b>

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 10 GENERAL FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services	5,245	5,500	5,800	5,500
400	Purchased Property Services				
500	Other Purchased Services	3,470	3,500	1,226	3,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	3,470	3,500	1,226	3,500
600	Supplies				
644	Library Books	-	357	-	357
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	-	357	-	357
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>		<b>8,715</b>	<b>9,357</b>	<b>7,026</b>	<b>9,357</b>
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration				
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 10 GENERAL FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	79,526	79,819	79,819	79,819
152	Salaries - Secretarial and Clerical	25,873	27,173	26,173	27,173
100	Salaries - All Other				
	Total Salaries (100)	<b>105,399</b>	<b>106,992</b>	<b>105,992</b>	<b>106,992</b>
210	Retirement	17,096	19,601	19,117	20,179
220	Social Security	7,562	8,185	7,628	8,185
240	Insurance (Health/Dental/Life)	12,320	14,164	14,459	14,164
200	Other Benefits	863	1,164	308	1,164
	Total Benefits (200)	<b>37,841</b>	<b>43,114</b>	<b>41,512</b>	<b>43,692</b>
300	Purchased Professional and Technical Services	49,819	49,819	49,819	-
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees		340	340	340
	Total Other Objects (800)	-	<b>340</b>	<b>340</b>	<b>340</b>
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		<b>193,059</b>	<b>200,265</b>	<b>197,663</b>	<b>151,024</b>
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	40,331	51,311	40,649	53,925
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>40,331</b>	<b>51,311</b>	<b>40,649</b>	<b>53,925</b>
600	Supplies				
700	Property				
800	Other Objects			5,877	
810	Dues and Fees				
	Total Other Objects (800)	-	-	<b>5,877</b>	-
<b>TOTAL CENTRAL (2500)</b>		<b>40,331</b>	<b>51,311</b>	<b>46,526</b>	<b>53,925</b>
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance	62,270	62,385	60,145	62,385
100	Salaries - All Other				
	Total Salaries (100)	<b>62,270</b>	<b>62,385</b>	<b>60,145</b>	<b>62,385</b>
210	Retirement	9,261	11,429	9,887	11,766
220	Social Security	4,114	4,772	3,846	4,772
240	Insurance (Health/Dental/Life)	11,880	13,067	13,102	13,067
200	Other Benefits	5,145	691	884	691
	Total Benefits (200)	<b>30,400</b>	<b>29,959</b>	<b>27,719</b>	<b>30,296</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services	24,703	32,000	28,620	32,000
500	Other Purchased Services	16,819	17,234	17,394	17,234
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>16,819</b>	<b>17,234</b>	<b>17,394</b>	<b>17,234</b>
600	Supplies	47,957	52,000	50,632	52,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		<b>182,149</b>	<b>193,578</b>	<b>184,510</b>	<b>193,915</b>



# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 10 GENERAL FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<u>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</u>					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors				
172	Salaries - Bus Drivers				
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
400	Purchased Property Services				
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
624	Motor Fuel				
625	Natural Gas				
626	Electricity				
600	Other Supplies				
	Total Supplies (600)	-	-	-	-
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
890	Miscellaneous Expenditures				
891	Training				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		-	-	-	-

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 10 GENERAL FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>2900 OTHER SUPPORT SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SUPPORT (2900)</b>	-	-	-	-
<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>457,678</b>	<b>489,900</b>	<b>470,804</b>	<b>443,755</b>
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>				
830 Interest				
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>	<b>2,063,051</b>	<b>2,346,466</b>	<b>2,159,716</b>	<b>2,206,488</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School</b> <b>10 GENERAL FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2012</b>
---	---------------------------------	---	---------------------------------	--

## SUMMARY - 10 GENERAL FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	137,729	122,575	127,422	127,832
3000 Total State	1,846,445	2,014,640	2,097,761	1,972,260
4000 Total Federal	235,839	196,108	200,225	93,248
<b>TOTAL REVENUES</b>	<b>2,220,013</b>	<b>2,333,323</b>	<b>2,425,408</b>	<b>2,193,340</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	1,293,800	1,416,339	1,355,528	1,367,547
200 Employee Benefits	421,652	506,161	462,846	504,020
300 Purchased Professional and Technical Services	79,658	93,759	95,708	26,860
400 Purchased Property Services	24,868	32,100	28,620	32,100
500 Other Purchased Services	64,035	80,045	64,077	82,659
600 Supplies	109,119	147,782	128,358	123,022
700 Property	69,919	69,940	18,362	69,940
800 Other Objects	-	340	6,217	340
<b>TOTAL EXPENDITURES</b>	<b>2,063,051</b>	<b>2,346,466</b>	<b>2,159,716</b>	<b>2,206,488</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>156,962</b>	<b>(13,143)</b>	<b>265,692</b>	<b>(13,148)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>156,962</b>	<b>(13,143)</b>	<b>265,692</b>	<b>(13,148)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>113,121</b>	<b>270,083</b>	<b>270,083</b>	
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>				
<b>FUND BALANCE - ENDING</b>	<b>270,083</b>	<b>256,940</b>	<b>535,775</b>	<b>(13,148)</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

<b>8D Open Classroom School</b>			
<b>21 STUDENT ACTIVITY FUND</b>			
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2010</b>	<b>Balances at June 30, 2011</b>
<u>8100 ASSETS</u>			
8110	Cash in Banks and On Hand	-	
8120	Investments	-	
8131	Receivables - Other Local	-	
8132	Receivables - Property Taxes	-	
8133	Receivables - State	-	
8134	Receivables - Federal	-	
8135	Due from Other Funds	-	
8140	Inventories	-	
8150	Prepaid Expenditures	-	
8190	Other Assets	-	
<b>TOTAL ASSETS</b>		-	-
<u>9500 LIABILITIES</u>			
9505	Negative Cash Balance	-	
9510	Accounts Payable	-	
9530	Accrued Liabilities	-	
9540	Accrued Salaries and Withholdings	-	
9550	Due to Other Funds	-	
9561	Deferred Revenues - Other Local	-	
9562	Deferred Revenues - Property Taxes	-	
9563	Deferred Revenues - State	-	
9564	Deferred Revenues - Federal	-	
9590	Other Liabilities	-	
<b>TOTAL LIABILITIES</b>		-	-
<u>9800 FUND BALANCES</u>			
9860	Nonspendable - Inventories & Prepaid Expenditures	-	
9869	Nonspendable - Other	-	
9873	Restricted - Student Activities	-	
9879	Restricted - Other	-	
9889	Committed - Other	-	
9898	Assigned - Other	-	
9899	Unassigned	-	
<b>TOTAL FUND BALANCES</b>		-	-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-	-

8D Open Classroom School 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
--	-------------------	----------------------------	-------------------

**REVENUES**

1000 REVENUES FROM LOCAL SOURCES			
----------------------------------	--	--	--

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
1310 Tuition from Pupils or Parents			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
1320 Tuition from Other LEAs Within the State			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
1330 Tuition from Other LEAs Outside the State			



<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
1400    Transportation Fees			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
1500 Earnings on Investments			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
1740     Student Fees			

8D Open Classroom School 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
1750 School Vending			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
1800     Community Services Activities			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
1900    Other Revenues From Local Sources			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
1940      Textbooks (Sales and Rentals)			

8D Open Classroom School 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
TOTAL REVENUES FROM, LOCAL SOURCES	-	-	-
<u>3000 REVENUES FROM STATE SOURCES</u>			



<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
3851     Teacher Materials & Supplies			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
3520      School Trust Land			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
3405 Social Security and Retirement			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
3900 Revenues from Other State Agencies			

8D Open Classroom School 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
TOTAL REVENUES FROM STATE SOURCES	-	-	-
<u>4000 REVENUES FROM FEDERAL SOURCES</u>			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
4900     Other Revenues From Federal Sources			

8D Open Classroom School 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
TOTAL REVENUES FROM FEDERAL SOURCES	-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND	-	-	-

8D Open Classroom School 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
--	-------------------	----------------------------	-------------------



8D Open Classroom School 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
EXPENDITURES			

8D Open Classroom School 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
<u>1000 INSTRUCTIONAL</u>			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
100      Salaries			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
210 Retirement			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
220 Social Security			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
240 Insurance (Health/Dental/Life)			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
200      Other Benefits			

8D Open Classroom School 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
Total Benefits (200)	-	-	



<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
300 Purchased Professional and Technical Services			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
400 Purchased Property Services			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
500      Other Purchased Services			

8D Open Classroom School 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
600      Supplies			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
700      Property			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
800      Other Objects			

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
810      Dues and Fees			

8D Open Classroom School 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
Total Other Objects (800)	-	-	



8D Open Classroom School 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
TOTAL OTHER SERVICES (1000)	-	-	-

<b>8D Open Classroom School 21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>
<b>2000 SUPPORT SERVICES</b>			
100 Salaries			
210 Retirement			
220 Social Security			
240 Insurance (Health/Dental/Life)			
200 Other Benefits			
Total Benefits (200)	-	-	-
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
810 Dues and Fees			
Total Other Objects (800)	-	-	-
<b>TOTAL SUPPORT SERVICES (2000)</b>	-	-	-

<b>8D Open Classroom School 21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>
<b>3300 COMMUNITY SERVICES</b>			
100 Salaries			
210 Retirement			
220 Social Security			
240 Insurance (Health/Dental/Life)			
200 Other Benefits			
Total Benefits (200)	-	-	-
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
810 Dues and Fees			
Total Other Objects (800)	-	-	-
<b>TOTAL COMMUNITY SERVICES (3300)</b>	-	-	-
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>	-	-	-

#### OTHER FINANCING

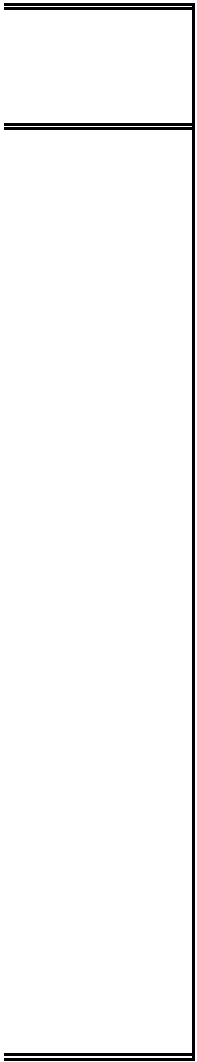
<b>5000 OTHER FINANCING SOURCES (USES)</b>			
5200 Transfers In from Other Funds			
5210 Transfers Out to Other Funds			
5300 Proceeds From Sale of Capital Assets			
5400 Loan Proceeds			
5500 Capital Lease Proceeds			
5900 Other Financing Sources (Uses) (Add Explanation)			
<b>6000 OTHER ITEMS</b>			
6100 Capital Contributions			
6300 Special Items			
6400 Extraordinary Items			
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-

#### SUMMARY - 21 STUDENT ACTIVITY FUND

<b>REVENUES BY SOURCE</b>			
1000 Total Local	-	-	-
3000 Total State	-	-	-
4000 Total Federal	-	-	-
<b>TOTAL REVENUES</b>	-	-	-
<b>EXPENDITURES BY OBJECT</b>			
100 Salaries	-	-	-
200 Employee Benefits	-	-	-
300 Purchased Professional and Technical Services	-	-	-
400 Purchased Property Services	-	-	-
500 Other Purchased Services	-	-	-
600 Supplies	-	-	-
700 Property	-	-	-
800 Other Objects	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	-	-	-
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>			
<b>FUND BALANCE - ENDING</b>	-	-	-

<b>8D Open Classroom School</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>
--	---------------------------------	---	---------------------------------

Explanation (5900 and Adjustment to Beginning Fund Balance)



ORIGINAL  
BUDGET  
FY 2012

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------



ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012

ORIGINAL BUDGET FY 2012

ORIGINAL BUDGET FY 2012

ORIGINAL BUDGET FY 2012

ORIGINAL BUDGET FY 2012
-------------------------------



ORIGINAL BUDGET FY 2012
-

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012

ORIGINAL BUDGET FY 2012

ORIGINAL BUDGET FY 2012
-

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-
-



ORIGINAL  
BUDGET  
FY 2012

ORIGINAL  
BUDGET  
FY 2012

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------



ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-------------------------------



ORIGINAL BUDGET FY 2012
-------------------------------

ORIGINAL BUDGET FY 2012
-

ORIGINAL BUDGET FY 2012
-
-
-



ORIGINAL BUDGET FY 2012
-------------------------------


# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 23 NON K-12 PROGRAMS FUND				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		
8120	Investments	-		
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	-		
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due from Other Funds	-		
8140	Inventories	-		
8150	Prepaid Expenditures	-		
8190	Other Assets	-		
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	-		
9530	Accrued Liabilities	-		
9540	Accrued Salaries and Withholdings	-		
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	-		
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Liabilities	-		
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 FUND BALANCES</b>				
9860	Nonspendable - Inventory & Prepaid Expenditures	-		
9874	Restricted - Non K-12	-		
9879	Restricted - Other	-		
9889	Committed - Other	-		
9890	Assigned - Unrestricted Programs	-		
9898	Assigned - Other	-		
9899	Unassigned	-		

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>TOTAL FUND BALANCES</b>	-	-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	-	-

<b>8D Open Classroom School 23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
---	---------------------------	-------------------------------------	---------------------------	--

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>	-	-	-	-
<b>3000 REVENUES FROM STATE SOURCES</b>				
3115 Preschool-Handicapped				
3209 Adult Education				
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	-	-	-	-
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4522 Special Ed - Preschool				
4580 Adult Education				
4900 Other Revenues From Federal Sources				
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	-	-	-	-
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>	-	-	-	-

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
---	-------------------	----------------------------	-------------------	-------------------------------

## EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SERVICES (3200)</b>	-	-	-	-
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL COMMUNITY SERVICES (3300)</b>	-	-	-	-
<b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b>	-	-	-	-

## OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-



# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
---	-------------------	----------------------------	-------------------	-------------------------------

## SUMMARY - 23 NON K-12 PROGRAMS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	-	-		
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 31 DEBT SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		
8120	Investments	-		
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	-		
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due From Other Funds	-		
8150	Prepaid Expenditures	-		
8190	Other Assets	-		
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	-		
9530	Accrued Liabilities	-		
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	-		
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Liabilities	-		
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 FUND BALANCES</b>				
9870	Restricted - Debt Service	-		
9879	Restricted - Other	-		
9881	Committed - Contracts	-		
9898	Assigned - Other	-		
9899	Unassigned	-		
<b>TOTAL FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School</b>				
<b>31 DEBT SERVICE FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	-	-	-	-
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	-	-	-	-
<b>3000 REVENUES FROM STATE SOURCES</b>				
3650 Capital Outlay Foundation				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	-	-	-	-
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	-	-	-	-

## EXPENDITURES

<b>5000 DEBT SERVICE</b>				
830 Interest				
840 Redemption of Principal				
845 Debt Issuance Costs on Refunding				
890 Miscellaneous Expenditures				
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	0	0	0	0

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
<b>6000 OTHER ITEMS</b>				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - 31 DEBT SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	-	-		
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 32 CAPITAL PROJECTS FUND				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		
8120	Investments	-		
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	-		
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due From Other Funds	-		
8190	Other Assets	-		
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	-		
9530	Accrued Liabilities	-		
9540	Accrued Salaries and Withholdings	-		
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	-		
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Liabilities	-		
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 FUND BALANCES</b>				
9871	Retracted - Capital Outlay	-		
9881	Committed - Contracts	-		
9898	Assigned - Other	-		
9899	Unassigned	-		
<b>TOTAL FUND BALANCES</b>		-		-

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>TOTAL LIABILITIES AND FUND BALANCES</b>	-		-	
--	---	--	---	--

<b>8D Open Classroom School 32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
--	---------------------------	-------------------------------------	---------------------------	--

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	0	0	0	0
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4000 Revenues from Federal Sources				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
--	-------------------	----------------------------	-------------------	-------------------------------

## EXPENDITURES

<b>0002 TAX RATE PROGRAM</b>				
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10% OF BASIC PROGRAM</b>				
<b>1000 INSTRUCTION (10% of Basic)</b>				
730 Equipment				
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2100 SUPPORTING SERVICES (10% of Basic)</b>				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2200 SUPPORTING SERVICES (10% of Basic)</b>				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</b>				
730 Equipment				
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</b>				
730 Equipment				
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2700 STUDENT TRANSPORTATION</b>				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>				
730 Equipment				
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>	0	0	0	0
<b>5000 DEBT SERVICES (10% of Basic)</b>				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
<b>TOTAL DEBT SERVICE (5000)</b>	0	0	0	0
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>	0	0	0	0
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
460 Construction and Remodeling				
Total Property (400)	0	0	0	0
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements				
720 Buildings				
731 Machinery				
732 School Buses				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>	0	0	0	0
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>	0	0	0	0

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
--	-------------------	----------------------------	-------------------	-------------------------------

## OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	-	-		
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

EOF



## ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
--	-------------------	----------------------------	-------------------	-------------------------------

## ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School</b> <b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2012</b>
--	---------------------------------	---	---------------------------------	--

<b>8D Open Classroom School 40 BUILDING RESERVE FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2010</b>		<b>Balances at June 30, 2011</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 FUND BALANCES</b>				
9871	Restricted - Capital Outlay	-		-
9881	Committed - Contracts			
9898	Assigned - Other			
9899	Unassigned	-		-
<b>TOTAL FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-

<b>8D Open Classroom School 40 BUILDING RESERVE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
--	--	---------------------------	-------------------------------------	---------------------------	--

**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1500	Earnings on Investments				
1900	Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>		0	0	0	0
<b>3000 REVENUES FROM STATE SOURCES</b>					
3000	Other State Revenues				
3600	Public Education Capital Outlay				

TOTAL REVENUES, STATE SOURCES	0	0	0	0
-------------------------------	---	---	---	---

TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0
--	---	---	---	---



**EXPENDITURES**

<b>4000 FACILITIES ACQUISITION AND CONSTRUCTION</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
700	Property			
800	Other Objects			
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>		<b>0</b>	<b>0</b>	<b>0</b>

**OTHER FINANCING**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200	Transfers In from Other Funds			
5900	Other Financing Sources (Uses) (Add Explanation)			
<b>6000 OTHER ITEMS</b>				
6100	Capital Contributions			
6300	Special Items			
6400	Extraordinary Items			
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>-</b>	<b>-</b>	<b>-</b>







**SUMMARY - 40 BUILDING RESERVE FUND**

<b>REVENUES BY SOURCE</b>				
1000	Total Local	-	-	-
3000	Total State	-	-	-
<b>TOTAL REVENUES</b>		-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100	Salaries	-	-	-
200	Employee Benefits	-	-	-
300	Purchased Professional and Technical Services	-	-	-
400	Purchased Property Services	-	-	-
700	Property	-	-	-
800	Other Objects	-	-	-
<b>TOTAL EXPENDITURES</b>		-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		-	-	-
<b>NET CHANGE IN FUND BALANCE</b>		-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		-	-	-
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>		-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

Date of public notice stating the purpose for which expenditures are to be made:

\_\_\_\_\_ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF





# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 49 or 51 FOOD SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		
8120	Investments	-		28,102
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	-		
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due From Other Funds	-		
8140	Inventories			
8190	Other Current Assets	-		
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
<b>TOTAL ASSETS</b>		-		28,102
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	-		
9530	Accrued Liabilities	-		
9540	Accrued Salaries and Withholdings	-		
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	-		
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Current Liabilities	-		
9600	Long-term Liabilities - Enterprise Funds			
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 NET ASSETS / FUND BALANCES</b>				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9860	Nonspendable - Inventories & Prepaid Expenditures			
9869	Nonspendable - Other			
9872	Restricted - Food Service			28,102
9879	Restricted - Other			
9889	Committed - Other			
9898	Assigned - Other	-		
9899	Unassigned	-		
<b>TOTAL NET ASSETS / FUND BALANCES</b>		-		28,102
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		-		28,102

8D Open Classroom School 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
--	-------------------	----------------------------	-------------------	-------------------------------

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500	Earnings on Investments			
1610	Sales to Students	66,369	70,000	74,562
				70,000

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
1620	Sales to Adults				

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
1690	Other Revenues From Local Sources				
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>		<b>66,369</b>	<b>70,000</b>	<b>74,562</b>	<b>70,000</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					

## ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
3700	Miscellaneous State Revenues	2,790			



# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
3770 School Lunch	10,401	10,500	9,587	10,500
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>13,191</b>	<b>10,500</b>	<b>9,587</b>	<b>10,500</b>
<u>4000 REVENUES FROM FEDERAL SOURCES</u>				

## ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
4571	Lunch Reimbursement	30,648	30,700	38,323	30,700

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
4572	Lunch Reimbursement (Free and Reduced Meals)				

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
4573	Special Milk Reimbursement				

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
4574	Breakfast Reimbursement				

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
4575	Child and Adult Care Food Program				

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
4578	NET (Nutritional Education and Training Program)				

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>30,648</b>	<b>30,700</b>	<b>38,323</b>	<b>30,700</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	<b>110,208</b>	<b>111,200</b>	<b>122,472</b>	<b>111,200</b>



## ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
--	-------------------	----------------------------	-------------------	-------------------------------

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
<b>EXPENSES/EXPENDITURES</b>				
3100 FOOD SERVICES				

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
100	Salaries	47,526	47,386	47,396	47,386

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
210	Retirement	7,303	8,681	5,914	8,937

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
220	Social Security	3,395	3,625	3,451	3,625

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
240	Insurance (Health/Dental/Life)	11,772	12,639	9,454	12,639

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
200	Other Benefits	305	361	137	361

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
Total Benefits (200)	22,775	25,306	18,956	25,562



# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
300	Purchased Professional and Technical Services				

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
400	Purchased Property Services				

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
500	Other Purchased Services				

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
600	Non-Food Supplies	3,972	10,000	5,943	10,000

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
630	Food	20,860	30,000	22,075	30,000

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
Total Supplies (600)	24,832	40,000	28,018	40,000

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School 49 or 51 FOOD SERVICE FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
700	Property				

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
780	Depreciation - Enterprise Funds				



# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School 49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	<b>95,133</b>	<b>112,692</b>	<b>94,370</b>	<b>112,948</b>

## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## SUMMARY - 49 or 51 FOOD SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	66,369	70,000	74,562	70,000
3000 Total State	13,191	10,500	9,587	10,500
4000 Total Federal	30,648	30,700	38,323	30,700
<b>TOTAL REVENUES</b>	<b>110,208</b>	<b>111,200</b>	<b>122,472</b>	<b>111,200</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	47,526	47,386	47,396	47,386
200 Employee Benefits	22,775	25,306	18,956	25,562
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	24,832	40,000	28,018	40,000
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>95,133</b>	<b>112,692</b>	<b>94,370</b>	<b>112,948</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>15,075</b>	<b>(1,492)</b>	<b>28,102</b>	<b>(1,748)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>15,075</b>	<b>(1,492)</b>	<b>28,102</b>	<b>(1,748)</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>(15,075)</b>	<b>-</b>	<b>-</b>	
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>-</b>	<b>(1,492)</b>	<b>28,102</b>	<b>(1,748)</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School</b>				
<b>OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2010</b>		<b>Balances at June 30, 2011</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		
8120	Investments	-		
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	-		
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due from Other Funds			
8140	Inventories			
8150	Prepaid Expenditures / Expenses			
8190	Other Current Assets	-		
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	-		
9530	Accrued Liabilities	-		
9540	Accrued Salaries and Withholdings	-		
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	-		
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Current Liabilities	-		
9600	Long-term Liabilities - Enterprise Funds			
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 NET ASSETS / FUND BALANCES</b>				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9861	nonspendable - Endowments			
9869	Nonspendable - Other			
9875	Restricted - Foundation			
9879	Restricted - Other			
9889	Committed - Other			
9898	Assigned - Other	-		
9899	Unassigned	-		
<b>TOTAL NET ASSETS / FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		-		-

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
---	-------------------	----------------------------	-------------------	-------------------------------

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
---	-------------------	----------------------------	-------------------	-------------------------------

## EXPENSES/EXPENDITURES

<b>1000 INSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORT SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 NONINSTRUCTIONAL SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL NONINSTRUCTIONAL SERVICES (3000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

10/7/2011

8D Open Classroom School OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
---	-------------------	----------------------------	-------------------	-------------------------------

## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - OTHER FUNDS

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENSES / EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	-	-	-	-
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	-	-		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

10/7/2011

<b>8D Open Classroom School SUMMARY - ALL FUNDS</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>REVENUES BY SOURCE</b>				
1000 Total Local	204,098	192,575	201,984	197,832
3000 Total State	1,859,636	2,025,140	2,107,348	1,982,760
4000 Total Federal	266,487	226,808	238,548	123,948
<b>TOTAL REVENUES</b>	<b>2,330,221</b>	<b>2,444,523</b>	<b>2,547,880</b>	<b>2,304,540</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	1,341,326	1,463,725	1,402,924	1,414,933
200 Employee Benefits	444,427	531,467	481,802	529,582
300 Purchased Professional and Technical Services	79,658	93,759	95,708	26,860
400 Purchased Property Services	24,868	32,100	28,620	32,100
500 Other Purchased Services	64,035	80,045	64,077	82,659
600 Supplies	133,951	187,782	156,376	163,022
700 Property	69,919	69,940	18,362	69,940
800 Other Objects	-	340	6,217	340
<b>TOTAL EXPENDITURES</b>	<b>2,158,184</b>	<b>2,459,158</b>	<b>2,254,086</b>	<b>2,319,436</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>172,037</b>	<b>(14,635)</b>	<b>293,794</b>	<b>(14,896)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>172,037</b>	<b>(14,635)</b>	<b>293,794</b>	<b>(14,896)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>98,046</b>	<b>270,083</b>	<b>270,083</b>	<b>-</b>
<b>Adjustments to Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>270,083</b>	<b>255,448</b>	<b>563,877</b>	<b>(14,896)</b>

EOF

# ANNUAL FINANCIAL REPORT

10/7/2011

## 8D Open Classroom School

### Detail Schedule of Property Tax

	FY 2010		FY 2011			FY 2012	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

### 10 GENERAL FUND

Basic Program (53A-17a-135)							
Voted Leeway (53A-17a-133)							
Board Leeway (53A-17a-134) (Class Size Reduction)							
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)							
Tort Liability (63-30-27)							
10% of Basic (53A-17a-145) Operating							
Redemptions - Basic Levy							
Redemptions - Voted Leeway							
Redemptions - Board Leeway							
Redemptions - Special Transportation							
Redemptions - Tort Liability							
Redemptions - Board Levy							
Redemptions - Reading Levy							
Redemptions - 10% of Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax Board Leeway							
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Vehicle Fees in Lieu of Tax - Reading							
Vehicle Fees in Lieu of Tax - 10% of Basic							
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.000000	0	.000000	0	0	.000000	0

### 23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000000	0	.000000	0	0	.000000	0

### 31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000000	0	.000000	0	0	.000000	0

### 32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)							
10% of Basic (53A-17a-145) Capital							
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found							
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx		xxx			xxx	
Tax Sales and Redemptions 10% of Basic							
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.000000	0	.000000	0	0	.000000	0

### TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.000000	0	.000000	0	0	.000000	0
--------------------	---------	---	---------	---	---	---------	---

## ANNUAL FINANCIAL REPORT

10/7/2011

SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY  
For the Year Ended June 30, 2011

## 8D Open Classroom School

## A. SCHOOL BOND ELECTION

Was a bond election held for this fiscal year?	Yes	_____	No	_____ <b>x</b>
If yes, please furnish the following information:				
a. Date		_____		
b. Amount of Bonds		_____		
c. Number of Votes FOR		_____		
d. Number of Votes AGAINST		_____		

## B. STATUS OF DISTRICT INDEBTEDNESS

	Beginning Balance	Additions	Reductions	Ending Balance
<b>General obligation bonds:</b>				
Face amount of bonds	-			-
Bond premiums	-			-
Bond discounts	-			-
School building revolving account balance	-			-
Deferred amounts on refunding	-			-
<b>Net bonds payable</b>	-	-	-	-
<b>Non-general obligation debt:</b>				
Obligations under capital leases	-			-
School building revolving account balance	-			-
Other debt:	-			-
Compensated Absences Payable	-			-
	-			-
	-			-
	-	0	0	-

## C. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes	_____	No	_____ <b>x</b>
2. If yes, please furnish the following information:	Date	_____	Tax Rate Approved	_____

## D. BOARD LEEWAY (53a-17-134(6)(a)) Class Size Reduction

1. Was a Board Leeway approved for this fiscal year?	Yes	_____	No	_____ <b>x</b>
2. If yes, please furnish the following information:				
Date of Formal Action (Must be prior to April 1)		_____	Tax Rate Approved	_____

## E. BOARD LEEWAY (53a-17-151) Reading Program

1. Was a Board Leeway approved for this fiscal year?	Yes	_____	No	_____ <b>x</b>
2. If yes, please furnish the following information:				
a. Date of Formal Action (Must be by June 1)		_____		
b. Tax Rate Approved	Guarantee Prog.	0.000000	Low Income Prog.	0.000000

EOF



# ANNUAL FINANCIAL REPORT

10/7/2011

**8D Open Classroom School**  
ADJUSTED EXPENDITURES PER AFR  
FY 2012

**SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2012**

	<u>NONRESTRICTED</u>			<u>RESTRICTED</u>		
	EXCLUDED	INDIRECT	DIRECT	EXCLUDED	INDIRECT	DIRECT
<b>FUND 10 MAINTENANCE AND OPERATION</b>						
1000 INSTRUCTION	18,362		1,670,550	18,362		1,670,550
2100 SUPPORT SERV-STUDENTS			35,079			35,079
2200 SUPPORT SERV-INSTR-STAFF			7,026			7,026
2300 SUPPORT SERV-DISTRICT ADMIN						
2400 SUPPORT SERV-SCHOOL ADMIN	340		197,323	340		197,323
2500 SUPPORT SERV-CENTRAL	5,877	40,649		5,877	40,649	
2600 OPER AND MAINT OF PLANT		184,510				184,510
2700 STUDENT TRANSP SERV						
2900 SUPPORT SERV-OTHER						
5200 DEBT SERVICE						
6000 OTHER SOURCES/USES OF FUNDS						
<b>FUND 23 NON K-12 PROGRAMS</b>						
<b>FUND 31 DEBT SERVICE</b>						
<b>FUND 32 CAPITAL PROJECTS</b>						
1000 INSTRUCTION 10% PROGRAM						
2000 SUPPORTING SERVICES						
2500 SUPPORT SERVICES - BUSINESS						
2600 OPER AND MAINT OF PLANT						
2700 STUDENT TRANS. SERVICES						
2900 OTHER SUPPORT SERVICES						
4000 FACIL ACQUISITION AND CONS						
5000 DEBT SERVICE						
6000 OTHER USES OF FUNDS						
<b>FUND 40 BUILDING RESERVE</b>						
<b>FUND 49 or 51 FOOD SERVICE (Gov. or Ent.)</b>			94,370			94,370
<b>FUNDS OTHER (GOV'T. OR ENTERPRISE)</b>						
<b>TOTALS</b>	<b>24,579</b>	<b>225,159</b>	<b>2,004,348</b>	<b>24,579</b>	<b>40,649</b>	<b>2,188,858</b>

# ANNUAL FINANCIAL REPORT

10/7/2011

**8D Open Classroom School**  
ADJUSTED EXPENDITURES PER AFR  
FY 2012

## SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2012

	<u>NONRESTRICTED</u>			<u>RESTRICTED</u>		
	EXCLUDED	INDIRECT	DIRECT	EXCLUDED	INDIRECT	DIRECT

### ALLOCATION OF NONRESTRICTED INDIRECT COST POOL

SCH. J & FOOD SERVICES % CALCULATION		94,370	4.71%	
INSTRUCTION % CALCULATION	225,159	1,909,978	95.29%	
TOTAL INDIRECT, DIRECT, & %	225,159	2,004,348	100.00%	

### ALLOCATION OF INSTRUCTION PORTION OF POOL

AMOUNT ATTRIBUTED TO FOOD SERVICES			4.71%	
AMOUNT ATTRIBUTED TO INSTRUCTION	225,159		95.29%	214,554
TOTAL				214,554

### ALLOCATION FOR CALCULATIONS

INSTRUCTION ALLOCATION				214,554	
FOOD SERVICES ALLOCATIONS					
					<b>TOTAL</b>

**THIS PAGE IS APPLICABLE ONLY IF SCHEDULE J CONTAINS  
ALLOCATIONS FOR A SEPARATE FOOD SERVICES RATE.**

## ANNUAL FINANCIAL REPORT

10/7/2011

**SCHEDULE J**  
**ALLOCATION OF INDIRECT COSTS FOR**  
**THE SCHOOL FOODS PROGRAM**

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

<b>8D Open Classroom School</b>	<b>Unallocable to School Food Program</b>	<b>Allocable to School Food Program</b>	<b>TOTAL</b>
<b>Adjusted Expenditures FY 2012</b>			
<b>10 MAINTENANCE AND OPERATION FUND</b>			
<u>2500 Support Services - Central</u>			
100 Salaries			
200 Employee Benefits			
300-400 Purchased Services			
500 Other Purchased Services	40,649		40,649
600 Supplies and Materials			
<b>TOTAL SUPPORT SERVICES - BUSINESS</b>	<b>40,649</b>		<b>40,649</b>
<u>2600 Maintenance of Plant Services</u>			
100 Salaries	60,145		60,145
200 Employee Benefits	27,719		27,719
300-400 Purchased Services	28,620		28,620
500 Other Purchased Services	17,394		17,394
600 Supplies and Materials	50,632		50,632
<b>TOTAL MAINTENANCE OF PLANT SERVICES</b>	<b>184,510</b>		<b>184,510</b>
<u>2900 Support Services - Other</u>			
100 Salaries			
200 Employee Benefits			
300-500 Purchased Services			
600 Supplies and Materials			
<b>TOTAL SUPPORT SERVICES - OTHER</b>			
<u>.0002 TAX RATE PROCEEDS</u>			
<u>2600 Maintenance of Plant Services</u>			
100 Salaries			
200 Employee Benefits			
300-500 Purchased Services			
600 Supplies and Materials			
<b>TOTAL MAINTENANCE OF PLANT SERVICES</b>			
<u>10% OF BASIC PROGRAM</u>			
<u>2500 Support Services - Central</u>			
600 Supplies			
<u>2600 Maintenance of Plant Services</u>			
600 Supplies			
<u>2900 Other Support Services</u>			
600 Supplies			
<b>GRAND TOTAL INDIRECT COSTS</b>	<b>225,159</b>		<b>225,159</b>

## ANNUAL FINANCIAL REPORT

10/7/2011

**SCHEDULE K**  
**UTAH STATE OFFICE OF EDUCATION**  
**SCHOOL DISTRICT INDIRECT COST RATE COMPUTATION**  
**FIXED RATE WITH CARRY FORWARD PROVISION**

**8D Open Classroom School**

<b>RESTRICTED RATE</b>	<b>FY 2009</b>		<b>FY 2011</b>		<b>FY 2013</b>	
	<b>FY 2007</b>	<b>FY 2009</b>	<b>FY 2009</b>	<b>FY 2011</b>	<b>FY 2011</b>	<b>FY 2013</b>
<b>BASIC CALCULATION</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>
DIRECT COSTS	40,333	2,017,252	2,017,252	2,188,858	2,188,858	
INDIRECT COSTS:						
POOL	0	47,139	47,139	40,649	40,649	
CARRY FORWARD	0	0	47,139	47,139	(14,432)	
<b>TOTAL</b>	<b>0</b>	<b>47,139</b>	<b>94,278</b>	<b>87,788</b>	<b>26,217</b>	
<b>RATE</b>	<b>0.00%</b>		<b>4.67%</b>		<b>1.20%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		2,017,252		2,188,858		0
RATE		0.00%		4.67%		1.20%
CALCULATED RECOVERY		0		102,220		0
ACTUAL POOL COSTS		(47,139)		(87,788)		(0)
OVER (UNDER) RECOVERY		(47,139)		14,432		0

<b>NON-RESTRICTED RATE(S)</b>	<b>FY 2009</b>		<b>FY 2011</b>		<b>FY 2013</b>	
	<b>FY 2007</b>	<b>FY 2009</b>	<b>FY 2009</b>	<b>FY 2011</b>	<b>FY 2011</b>	<b>FY 2013</b>
<b>BASIC CALCULATION</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>
DIRECT COSTS	40,333	1,825,518	1,825,518	2,004,348	2,004,348	
INDIRECT COSTS:						
POOL	0	238,873	238,873	225,159	225,159	
CARRY FORWARD	0	0	238,873	238,873	(60,506)	
<b>TOTAL</b>	<b>0</b>	<b>238,873</b>	<b>477,746</b>	<b>464,032</b>	<b>164,653</b>	
<b>RATE</b>	<b>0.00%</b>		<b>26.17%</b>		<b>8.21%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		1,825,518		2,004,348		0
RATE		0.00%		26.17%		8.21%
CALCULATED RECOVERY		0		524,538		0
ACTUAL POOL COSTS		(238,873)		(464,032)		(0)
OVER (UNDER) RECOVERY		(238,873)		60,506		0
<b>FOOD SERVICE</b>						
DIRECT COSTS		0	0	0	0	
INDIRECT COSTS:						
POOL			0	0	0	
CARRY FORWARD		0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>RATE</b>	<b>0.00%</b>		<b>0.00%</b>		<b>0.00%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		0		0		0
RATE		0.00%		0.00%		0.00%
CALCULATED RECOVERY		0		0		0
ACTUAL POOL COSTS		(0)		(0)		(0)
OVER (UNDER) RECOVERY		0		0		0

**ANNUAL FINANCIAL REPORT**  
**SCHEDULE L**  
**UTAH STATE OFFICE OF EDUCATION**  
**INDIRECT COST NEGOTIATION AGREEMENT**

10/7/2011

**8D Open Classroom School**

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Federal Management Circular A-74-4 applies, subject to the limitations contained in Section II, A, of this agreement. The rates were negotiated by the Utah State Office of Education and the Department of Education in accordance with the authority contained in Attachment A, Section J.3. of the Circular.

**SECTION I: Rates**

<u>TYPE</u>	<u>METHOD</u>	<u>EFFECTIVE</u>	<u>RATE*</u>	<u>APPLICABLE TO</u>
Fixed w/carry forward	Non-restricted	July 1, 2012 - June 30, 2013	8.21%	Instructional Programs
Fixed w/carry forward	Non-restricted	July 1, 2012 - June 30, 2013	0.00%	School Food Programs
Fixed w/carry forward	Restricted	July 1, 2012 - June 30, 2013	1.20%	Instructional Programs

\* Base: Total direct costs LESS equipment purchases, alterations, and renovations, flow-thru funds, and expenditures classified as "other objects" (object class 800), and charges to reserve accounts.

**SECTION II: General**

- A. **LIMITATIONS:** Use of the rates contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the district or allocated to the district via an approved Central Service cost allocation plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the district and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent treatment, and (4) that the information provided by the district which was used as a basis for acceptance of the rates agreed to herein is not subsequently found to be materially inaccurate.
- B. **AUDIT:** Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.
- C. **CHANGES:** Fixed or predetermined rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.
- D. **FIXED RATES:** The fixed rates contained in this agreement are based on an estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been which determined, an adjustment will be made in the negotiation following such determination to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. **SPECIAL REMARKS:** Federal programs currently reimbursing indirect costs to the district by means other than the rates cited in this agreement should be credited for such costs and the applicable rate cited herein applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## **GENERAL INSTRUCTIONS:**

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2011):** The 2010 Actual have been pre-loaded as well as the 2010 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2011 actual and fiscal year 2012 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

## **BUDGET**

### **1. SPECIFIC INSTRUCTIONS:**

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2011 budget column
- c. **Original Budget (FY2012):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

### **2. DUE DATE:**

#### **School Districts,**

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

#### **Charters**

- a. **July 15th.**

### **3. ACCOUNT CODING:**

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminated function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

### **4. UNDISTRIBUTED RESERVE:**

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

## ANNUAL FINANCIAL REPORT INSTRUCTIONS

### 5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. **Beginning in the 2010-2011 year you will need to break the 10% of Basic tax rate into a general fund amount and a Capital Projects amount and show the amount budgeted in the proper fund. Revenues and expenditures are to be reported in the appropriate fund. (See Tax Worksheet) There should be no transfers for amounts between funds other than those allowed in 2010 HB 295 for Fiscal Years 2011 and 2012.**

### 6. DISTRIBUTION OF THE BUDGET REPORT:

**Please send a completed (paper copy) report to:**

\* Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Utah State Office of Education  
c/o Von Hortin  
von.hortin@schools.utah.gov

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## **ACTUAL**

### **1. SPECIFIC INSTRUCTIONS:**

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

### **2. SIGNATURES:**

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

### **3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):**

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.

### **4. ACCOUNT CODING:**

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

### **5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):**

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

### **6. UNDISTRIBUTED RESERVE:**

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.



## ANNUAL FINANCIAL REPORT INSTRUCTIONS

### 7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

**Please email the completed report to:**

- \* School Finance & Statistics  
Von Hortin  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov)

**Please send the signature page to:**

- \* School Finance & Statistics  
c/o Von Hortin  
Utah State Office of Education  
250 East 500 South  
P. O. Box 144200  
Salt Lake City, UT 84114-4200

**Please send the completed (paper copy) report to:**

- \* Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

### 8. DISTRIBUTION OF THE AUDIT REPORT:

**Please send one copy to:**

- \* School Finance & Statistics  
c/o Von Hortin  
Utah State Office of Education  
250 East 500 South  
P.O. Box 144200  
Salt Lake City, Utah 84114-4200
- \* Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114
- \* Bureau of the Census  
Attention: Single Audit Clearinghouse  
Data Preparation Division  
1201 East 10th Street  
Jeffersonville, Indiana 47132  
(include signed copy of Data Collection Form)